

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

**DRC**

LAWRENCE W. DOYLE &	)	
JOHN F. MOYNIHAN,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 4865-19W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On November 4, 2019, the parties filed a joint motion for protective order pursuant to Rule 103 (Doc. 12). In that motion, the parties indicate their agreement that, in accordance with and to the extent authorized by section 6103(h)(4), respondent may disclose to petitioner or petitioner's counsel one or more returns, return information, and taxpayer return information, as defined in section 6103(b)(1), (2), and (3), respectively (section 6103 information), of certain third party taxpayer(s). However, the parties ask the Court in their joint motion to impose certain restrictions on any such disclosure(s) of section 6103 information that respondent makes to petitioner or petitioner's counsel.

This Order pertains to all disclosures and use of section 6103 information of third party taxpayer(s) that respondent provides to petitioner or petitioner's counsel in the course of this proceeding. The Court might determine that further protections with respect to any such section 6103 information may be appropriate where such information will be disclosed at a trial or a hearing in this case.

After due consideration and for cause, it is

ORDERED that the parties' joint motion for protective order is granted to the extent provided herein. It is further

ORDERED that respondent shall designate and mark as "CONFIDENTIAL--section 6103 Information Subject to Protective Order" any document(s) containing

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section 6103 information of third party taxpayer(s) that respondent provides to petitioner or petitioner's counsel. It is further

ORDERED that any document(s) containing section 6103 information of third party taxpayer(s) that respondent has designated and marked as ordered in the second ordered paragraph and provided to petitioner or petitioner's counsel shall not be provided directly or indirectly by petitioner or petitioner's counsel to any person except for the sole bona fide purpose of trial or hearing preparation and in accordance with the provisions of this Order. It is further

ORDERED that, whenever petitioner or petitioner's counsel intends to provide to any person(s) any document(s) containing section 6103 information of third party taxpayer(s) that respondent has designated and marked as ordered in the second ordered paragraph and provided to petitioner or petitioner's counsel, petitioner or petitioner's counsel must first provide a copy of this Order to any such person(s), inform such person(s) that he or she must comply with the terms of this Order, and obtain on a copy of this Order the name, the business or home address of such person(s) at which service of process can generally be made during business hours, and the signature(s) of such person(s). Petitioner or petitioner's counsel shall retain the signed copy of this Order until one year after the decision in this case becomes final within the meaning of section 7481(a). After petitioner or petitioner's counsel has complied with the first sentence of this ordered paragraph, petitioner or petitioner's counsel may provide to any person(s) described in the first sentence any document(s) containing section 6103 information of third party taxpayer(s) that respondent has designated and marked as ordered in the second ordered paragraph and provided to petitioner or petitioner's counsel. It is further

ORDERED that, no later than 14 days after the decision in this case becomes final within the meaning of section 7481(a), petitioner, petitioner's counsel, or any person(s) who receives any document(s) containing section 6103 information subject to this Order (1) shall return such document(s) and any copies of such document(s) to respondent or (2) certify in writing to respondent that any such document(s) and any such copies of any such document(s) have been destroyed.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
November 4, 2019